

PAGE TWO

No U.N. Session On French A-Tesis

UNITED NATIONS (Reuter). — President of a large group of Afro-Asian states to call a special session of the General Assembly on the French atomic bomb issue has failed to gain the support of the Security Council yesterday night.

The two countries favoring the holding of the session had a simple majority of 43 of the 52 member nations who were necessary for agreement of the special assembly. Seven countries replied that they did not favor a resolution, and three abstained.

Accordingly, Mr. Hammarskjold sent out a note saying that he was taking no further action on the request originally submitted by 25 African nations on March 14.

In favor of a special session were: Afghanistan,

China, Czechoslovakia, India, Indonesia, Iran, Iraq, Jordan, Libya, Mongolia, Pakistan, Saudi Arabia, Turkey, Yugoslavia, and Vietnam.

Opposed were: Austria, Belgium, France, Germany, Greece,

Iceland, Italy, Japan, Luxembourg, Malta, Norway, Portugal,

United Kingdom, United States, and Yugoslavia.

The remainder of members (including Soviet) favored the request.

Mr. Alvaro Siza, President of the World Bank, announced on Friday received the Acting President of the Argentine Senate, Mr. Benito Gómez, and Mr. Rodolfo A. Woldenberg, member of the Argentine Parliament, at his home in Retiro. The guests were accompanied by the Argentine Ambassador, Dr. García Arias.

The new Turkish Comptroller-General, Mr. Eysel Marmaroglu, of the Comptroller's Office, Ankara, on Friday visited the Jerusalem Chamber of Commerce to discuss promotion of trade between Israel and Turkey under the new trade agreement. They were received by Mr. Maxime H. Eliezer, President of the Chamber of Commerce; Mr. A. Shatayev, Vice-President; Dr. S. R. Levin, owner of Rafi Laboratories, and Mr. A. Lifshitz.

The Chief Chaplain to the Israel Defense Forces, Alfred Michael Shlomo Geffen, on Thursday received a group of Israeli Druze guests at his home in Tel Aviv.

A wood in honor of the Vitale family of Italy was planted last week by the Italian National Fund in the Mount Scopus Hill, near Yemin Orphanot. Present were: Mrs. Alberto Vitale, wife of the well-known Jewish philanthropist of Sicilia, Italy; Mr. and Mrs. Maurizio Vitale, of Tel Aviv; and friends of the family.

A luncheon for 80 tourists who came to Israel on the Norwegian Bergen Lines luxury liner, Meteor, will be given today at Jerusalem's Holyland Hotel.

BIRTH

BROSH — To Audrey, wife of Sam-Alef Zvi Brosh, at Aszkenazi Hospital, Tel Aviv, April 14, a daughter, sister to Oded.

PICK'S bar and restaurant at 15 King George Ave., Jerusalem — Tel. 2320 — will reopen again tomorrow evening from 6 p.m.

New Executive Of Writers Union

Jerusalem Post Reporter

TEL AVIV — The New Executive of the Writers Union will be held first meeting within a fortnight. The Executive, elected at the national convention late Thursday night, is practically identical with that of the year preceding it.

The members of the committee from Tel Aviv are: David Cohen, President; Yosef Artiba, Shlomo Sezn, Yehoshua Tversky, Moshe Shamir, Aharon Megged, Shlomo Tamz, Ariel Ussach, B.Z. Hoffman and Avi Jerozolimski. Jerusalem representatives are Dr. Ben Zion Benhabib, Mr. Shlomo Kramer, Mr. Yeshayahu Keshet and Mr. Yosef Lichtenstein. Also members are Mr. Yehuda Bouris and Mr. S. Shalom.

In all, it comprises five poets, five novelists, one translator, and seven literary editors and critics. Mr. Avraham Brodsky remains Permanent Secretary of the Union.

LYDDA FLIGHTS

SUNDAY

All times G.M.T.

ARRIVALS: At 10.30 A.M. from Tokyo, Manila, Bangkok, Bangkok, New Delhi and Teheran — 10.30. At 11.30 A.M. from Rome, Tel Aviv, Tel Aviv — 10.30. At 11.30 A.M. from Athens — 10.30. At 11.30 A.M. from London — 10.30. At 12.30 P.M. from Vienna, Munich and Rome — 10.30. Olympic — 10.30. From Athens and Nicomedia — 10.30. From A.C.A.C. — 10.30. From London and Geneva — 10.30. Swiss Air 10.30. From Zurich, Geneva and Athens — 10.30.

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DEPARTURES: At 10.30 A.M. to Rome, Vienna and Munich — 10.30. Cyprus Airways — 10.30. From London — 10.30. At 11.30 A.M. from Athens — 10.30. At 11.30 A.M. from London and Rome — 10.30. At 11.30 A.M. from Vienna, Munich and Rome — 10.30. Olympic — 10.30. From Athens and Nicomedia — 10.30. From A.C.A.C. — 10.30. From London and Geneva — 10.30. Swiss Air 10.30. From Zurich, Geneva and Athens — 10.30.

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A New Baby Born in The Middle of The Tax Year

We are expecting the birth of our third child some time around the beginning of March 1960, and as a result I will be entitled to have part of my tax payment for the last year returned to me. Last week I also received a raise, retrospective to 1.1.59, which I will receive in the form of a lump sum amounting to over IL 100. I assume that I will have to pay a large sum in tax on the amount. Logically, however, the birth of a third child before the end of the fiscal year should entitle me to a much larger deduction than the sum I will have to pay on the retrospective wages.

However, since the baby is expected not too long before

when calculating the employee's withholding tax, if the new baby has been born after the employee has already headed in his annual Notice to the Employer — he should still notify the employer of the birth and the employer will take this information into consideration in calculating the withholding tax from the month of the baby's birth and onwards.

Even if the baby was born

in one of the last months of the fiscal year, his parents are entitled to the additional deduction for the entire fiscal year. In order to qualify for this deduction, for the months between April 1 and the date of the baby's birth (or the date from which the



March 31, I am afraid that I will not be able to arrange to cover my additional tax from this additional deduction in time. I would therefore like to receive as clear an answer as possible as to what the exact rights of a taxpayer are in such a case, the extent of the correct procedure, and the correct procedure for receiving in return the sum that I know is rightfully mine.

D.K.
Kiryat Bialik

THIS employer must consider two factors in withholding tax payments from his employee's current wage: the state of the wage and the employee's family status and number of dependents.

If the taxpayer had a baby close to the beginning of the tax year (April 1) he should inform his employer of this change in status by means of the special "Notice to the Employer" form. The employer will take this information into consideration

An Alleviating Clause of The Law Should Not Be Used for Imposing Added Burdens

THIS law stipulates that the income of an "approved expert" should be never taxed in aggregate to the taxpayer's situation. Accordingly, if such an "approved expert" would be taxed at a rate lower than 25 per cent according to the regular tables, that is the rate that would be applied to him, regardless of the above clause in the law.

Regarding the question of experts, the status of an "approved expert" is the same as that of any other taxpayer. Payments received from an employer for expenses are not taxable, on condition that they are reasonable.

Murray Greenfield,
Tel Aviv.

THIS general rule in income tax policy is that a clause

that is meant to alleviate is never used to aggravate a taxpayer's situation. Accordingly,

if such an "approved expert" would be taxed at a rate lower than 25 per cent according to the regular tables, that is the rate that would be applied to him, regardless of the above clause in the law.

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Questions received on tax inspectors received on orders to regard all independent earners and to view their tax returns with suspicion?

Questions received on tax inspectors received on orders to regard all independent earners and to view their tax returns with suspicion?

S.M., Haifa

THE answer to your first question is: The question is unequivocally — yes. The best way for a taxpayer to prove what his true income was for tax purposes is by keeping books and sending his annual tax returns on those books. The tax assessor may ask the taxpayer to prove his claim, or the assessor has not kept books with which to prove his claim, or when the assessor has discovered such discrepancies in the books as

he has found sufficient dis-

Special TAX SUPPLEMENT Presented by the Ministry of Finance

As in previous years the Ministry of Finance is, this year too, presenting for the public's benefit this entire page devoted exclusively to tax matters.

Hereby the special supplement at Passover has been devoted to explanatory articles on the policy and workings of the tax services, and the Succot supplement has usually been devoted to questions received from taxpayers on tax matters, and to answers from tax officials. Last year, however, as Succot fell in the midst of the election campaign, we refrained entirely from issuing any supplement at that time. We are therefore devoting this Passover supplement to questions and answers on tax matters.

The employees of the tax services also wish to take this opportunity to extend best wishes for a happy holiday to all their fellow citizens.

The Ideal Situation — When Advances Cover Your Annual Tax

THE annual tax process consists of two separate stages: assessment — or the setting of the taxpayer's tax for the year; and collection — the main stage from the taxpayer's and the Treasury's points of view.

The assessment stage is fully covered by the various income tax regulations or by special orders issued by the Income Tax Commissioner. The situation in connection with the collection stage is not as clear-cut. The law, here, stipulates only one thing: The tax must be paid within 15 days of receipt of the assessment notice.

It is obvious, however, that under our conditions it is nearly impossible to manage to pay up to the letter of the law and pay the tax by the stipulated date. It may be that some day we will arrive at a situation in which the advances paid on account of the taxes of the current year will fully cover the assessed amount at the end of the year and there will be no need for stipulated payment of taxes to make up the difference between the two. This, in essence, is the ideal situation towards which we are striving. But it seems to me that we are still far away from

ment to the bank) be higher than the monthly payment on advances for the current year's taxes?

M. Wasserblatt,
Ramat Gan

IN the collection stage too there are standing orders establishing collective procedures including those pertaining to how and when to collect taxes and stipulating what collectors may and may not do. These standing orders are meant to answer all the questions and problems which have arisen in the past in connection with tax collections. New problems that are constantly arising are covered by amendments to the standing orders and by issuing supplementary orders.

What arrangement can be made, if one cannot obtain a bank loan to pay the difference within the legal time limit (due to lack of suitable guarantors or for other reasons)? There has been some talk that the incoming officials think of establishing the entire system of bank loans for payment of tax arrears.

What arrangement can be made to repay a new tax debt if the taxpayer has taken a bank loan to pay for previous taxes and has not yet repaid this loan? Is it possible to postpone payment of the new tax debt until payment is completed on the old one?

What is the most important question: Can the monthly payment (including the pay-

but if he insists on reducing his advances, he should not complain at the end of the year when the final assessment results in differences which he must still pay on the past year's tax. Were he to have agreed to pay his advances as set by the income tax authorities, he could have saved himself this trouble.

The arrangement under

which back taxes could be paid by a bank loan was

made for a transitional

period during which assess-

ment of several years' back

taxes was made simultane-

ously. The arrangement was

made in order to aid the

taxpayer who was required

to pay several years' back

taxes all at once. But this

we hope to bring all

back taxes up to date,

thereby eliminating one

and all the piling up of past

tax debts. As a result the

difference will not be of such

magnitude that the tax-

payer will have to make spe-

cial financial arrangements

in order to cover them.

When the tax assessors al-

ways take into account the

taxpayer's current payments

on back taxes to the income

tax office on account of the

differences in the previous

years' taxes. We cannot give

you a general, all-inclusive

answer to your last question,

for every case is different

and so is every taxpayer's

ability to pay. But it should

be made clear that it is the

duty of the income tax office,

and of the taxpayer himself,

to make every effort to com-

plete payment on back taxes

from previous years. We

firmly believe that the eli-

mination of outstanding

debts on back taxes will

prove a blessing to both the

taxpayer and to the income

tax office, and therefore every

effort should be made to

achieve this end.



for working for some 35 odd years in Government or other offices, have been relieved of pension? From their meager pension they must pay income tax, municipal rates, national insurance premium. (See the under 67) and support themselves and their families with whatever remains. Is it just to collect national and municipal taxes from pensioners? We are all saying that young State should learn from older and more established states. Do other states also levy income tax on pensioners?

Raphael Bachar,
Jerusalem

WITH great gratification I send you a copy of my proposed special tax supplement in the daily press, and that all those who have complaints to voice on tax matters are invited to participate. I therefore hasten to submit my own question: Why is tax collected from elderly clerks, who are

expended in them to make

possible for the taxpayer to

pay his taxes in full and that

there be no discrimination in

tax assessments between busi-

ness partners?

Under Paragraph 44 of the

Income Tax Ordinance, the

income tax assessor is au-

thorized to demand to know

the names of business part-

nners. On the other hand, if

the same worker buys a pair

of optical glasses to correct

his shortsightedness, he will

not be permitted to deduct this expense from his total income, for the expense was made

directly in earning the in-

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August 26, 1959

Mrs. Murray Silverstone,
Chairman,
International Cultural Centre for Youth,
107 West 53rd Street,
New York, U.S.A.

Dear Mrs. Silverstone,

Once again I wish to add my appreciation of your splendid work in behalf of International Cultural Centre of Youth in Jerusalem.

It is fitting that you should call your forthcoming event the Britannia Ball. For all of us are deeply dedicated to the great nation of Britain for its contribution to Western culture and civilization.

With all good wishes for your continued success in your worthy enterprise.

Sincerely yours
D. BEN-GURION
David Ben-Gurion

Prime Minister
Wellington
New Zealand
11 August 1959

MESSAGE TO "BRITANNIA BALL" COMMITTEE, NEW YORK

From the Prime Minister of New Zealand.
The Right Honourable Walter Nash, C.H.

On behalf of the Government and people of New Zealand, I have much pleasure in conveying to the Britannia Ball Committee every good wish for the success of its efforts to raise funds for the International Cultural Centre for Youth, in Jerusalem.

The cause of refugee children is one close to the hearts of all New Zealanders. We are fortunate in the blessings of our country, and it is our unanimous desire to help others less fortunate to achieve a life at least as full, as secure and as satisfying.



Prime Minister
Canada

August 8, 1959

Mrs. Murray Silverstone, Chairman,
International Cultural Centre for Youth
in Jerusalem,
107 West 53rd Street,
New York, U.S.A.

Dear Mrs. Silverstone,

I wish to express my sincere wishes for your continued success in the splendid work to which you are devoting your energies — that of sponsoring the rehabilitation of homeless refugees and underprivileged children in Israel.

This work finds its greatest strength in community committees, such as the one over which you preside, which Christian and Jew alike have taken to their hearts in a mutual concern that crosses barriers of race or creed, in the hope that little children be given an opportunity to live in happiness and peace.

My best wishes for the progress of your work and humanitarian work.

Tours faithfully,
Robert Marjoribanks
Secretary-General
United Nations

In the occasion of the annual ball held this year by the International Cultural Centre for Youth in Jerusalem, as a tribute to the British Commonwealth of Nations, I am pleased to express my endorsement of the work of the organization for the benefit of youth.

The sponsors are to be congratulated on their goal in establishing a centre where the children of Israel may meet the heritage of various cultures and come to a better understanding and appreciation of people of all races.

In association with the many friends of your concern, I wish you every success in your work and particularly in the special work you are preparing.

— Prime Minister of Canada

1959

INTERNATIONAL CULTURAL CENTRE FOR YOUTH AND DIONYSIA GARDENS

New Building To Grace Jerusalem

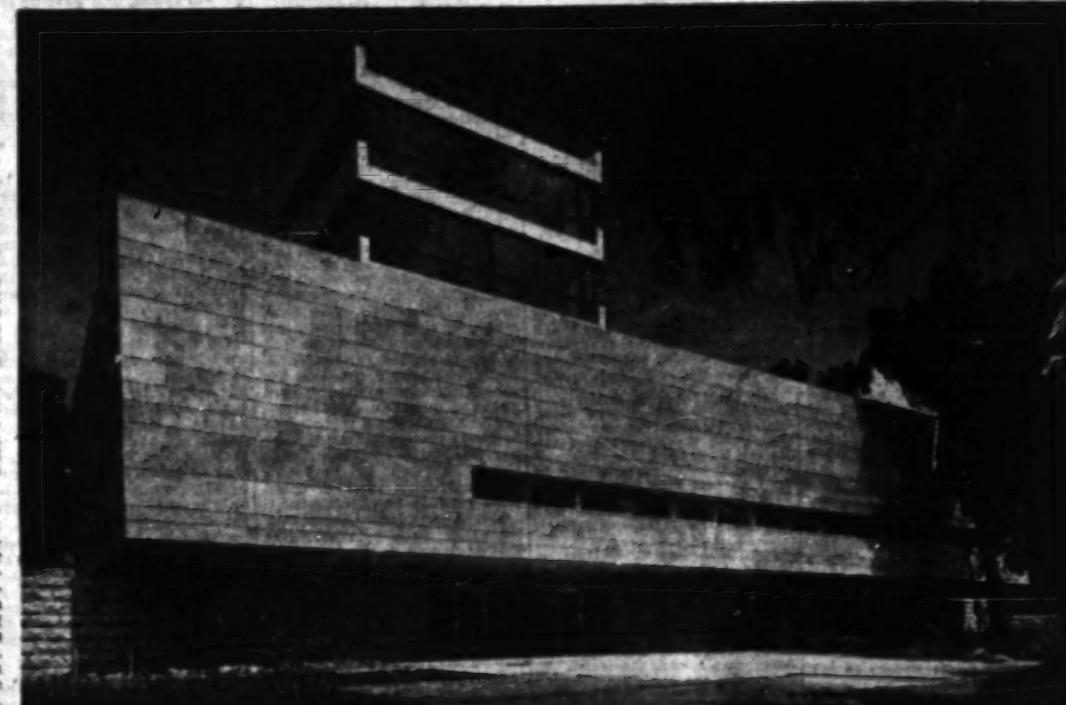
By MACABEE DEAN
Jerusalem Post Reporter

A "MAGIC looking-glass" through which Israeli youth can peer to gain a deeper insight into the thoughts, motives and lives of foreign youth — a prime requisite for fostering international understanding and co-operation among youngsters will soon be functioning in Jerusalem.

The "looking-glass" is the International Cultural Centre for Youth, and it will be formally dedicated on April 19 under the auspices of Mr. Abba Eban.

Appropriately enough, the walls of the upper half of the six-storey building are of sparkling glass. This glass tower, which houses classrooms, overlooks the two dozen gardens around the building and looks like a ship ploughing through a tree-studded sea. But the main part of the building are the lower three floors, built of grey-white stone in sharp contrast to the yellowish-orange of the buildings of the ranks of the German Colony.

The first floor, a semi-basement consists of offices, a store-room, a shelter and other amenities. The second has a hall seating 400, a music room and a recreation room. The northern side of the second floor consists of a continuous series of ceiling-high glass doors. They open onto



The new ICCY in Jerusalem, which is to be formally dedicated on Tuesday.

them in this country. In conjunction with "Youth Aliya," "Children to Palestine" brought thousands of homeless children to this country.

After the end of the War, the organization built the Samuel A. Eliot village in Ben Shemen. The Elia and Albert Einstein School for science education in the Ben Shemen area was also built with the help of this programme. It was the firm belief of the late Dr. Siegfried Lehmann, founder of the Einstein school, that if Jews and Arabs could study together and know each other's customs, this would lessen the tensions and fears between them.

It was the same, Dr. Lehmann who predicted that "after the opening of the Centre, there will be no further need for educators and teachers to draw from dry books knowledge of their information regarding the cultures of foreign nations and peoples and their intrinsic qualities. They will be able to broaden their concepts by making use of the facilities of the ICCY, featuring — and visually demonstrating — the cultures of various nations in its respective departments."

This idea, although it was expressed years later, moved Mrs. Silverstone to form a committee of "Children to Palestine" in her home town of Scarsdale, New York.

During her 1949 visit to Israel — she has since chalked up over half a dozen — she decided to make a film for "Children to Palestine." Called "The Magnetic Tide," it soon attracted the support of Israel. Not only was it an artistic success, but it proved a money-maker. It was accepted for general distribution and has been seen by more than 10,000,000 persons in 37 countries. The film alone raised \$40,000 toward the "Centre for Children to Palestine," named after Dorothy, daughter of Mr. and Mrs. Ayros P. Shoures, the film magnate. A second film, "Land of the Bible," finished in 1958, was another valuable fund-raiser.

Mrs. Silverstone also organized a series of benefit balls dedicated to the culture of different countries. Each country and its delegation contribute representative works of art and literature to the Centre. The balls were held in the Grand Ballroom of the Plaza Hotel in New York. The first honoured France (Soeur Gale Afton), the second, Italy (Gale Afton); the third, the U.K. (The Britannia Ball); the fourth, which will be held this November, will honour Sweden (Gale Afton).

More than \$200,000 has been raised to construct the Centre. It is expected that maintenance will cost another \$100,000 annually.

The Centre aims to fulfil a three-fold programme: familiarizing Israel youth with the development of mankind and the progress of social life; the individual and distinctive values of each culture, and the contributions of individual countries to the welfare of man.

This will be done through permanent exhibitions on specific subjects, such as books and writings and developments among different peoples and through periodic exhibitions on specific subjects such as the arts of different nations and their cultures; the displays and teaching aids will consist of wall maps, graphs, films, records, books and tape recordings.

The Centre is already the recipient of gifts from many countries. For example Prince Bhumibol, King of Thailand, has sent a book on the Thai Theatre and the Royal Ambassadors to the U.K., Brazil, Italy and Switzerland, Lord Mountbatten of Burma, the Secretary-General of the Swedish Red Cross, the Chief Rabbi of Rio de Janeiro and the Sheriff of Bournemouth.

The following telegrams have just been received:

Mr. Murray Silverstone,
King David Hotel,
Jerusalem

The name of the outgoing delegation of all countries and, in response to your kind invitation of your official visit and of the international conference, the International Cultural Centre for Youth and the International Conference of the World Congress of Families, I send you the best regards and the following:

YACOB RABINOVITZ,
Prime Minister of Israel

International Conference of the World Congress of Families

My family and people say —

To The
**International Cultural
Centre for Youth
Jerusalem**

Dedication Day

Tuesday, April 19

Our Best Wishes

for

**Success and Continued
Progress**

Sh. Nadler, M. Nadler, S. Birn, Tel Aviv,
Architects

Moise Luria, Construction Engineer

L. Tahanon — B. Tzur, Tel Aviv, Landscape
Architects

M. Wolpert, Tel Aviv, Electrical Consulting
Engineers

Seal Bros Ltd, Jerusalem, General
Contractors

"Even Yair" Ltd, Haifa, Marble & Stone
Works

"Harachet Barzel," Jerusalem, Steel-Structure
Works

"Horai" Ltd, Jerusalem, Sanitary Installation
and Central Heating

"Hova L'Hospita Even L'Binyan" Ltd,
Jerusalem, Stone Works

"Evinat Achim, Jerusalem" Ltd, Asphalt
Works

R. P. J. Jerusalem, Paint Works

"Efron" Ltd, Enosh Hayarden, Roofings

A. Zeltser, Jerusalem, Electrical Works

"Eshar" Ltd, Jerusalem, Metal Works

Froumin L. and Sons Ltd

Kel & Shabot, Tel Aviv, Advertising

"Nesher" Tel Aviv, Printing

"Tempo" Ltd, Soft Drinks

The Management, Amphitheatre Cinema, Haifa

Eliat Cinema, Jaffa

Eliezer Cinema, Bell Shalom

Gen-Sons Cinema, Tel Aviv

May Cinema, Haifa

Meir Cinema, Haifa

Orah Cinema, Haifa

Orion Cinema, Jerusalem

Orna Cinema, Jerusalem

Haifa City Cinema, Haifa

Gen Cinema, Tel Aviv

Tower Cinema, Haifa

Tel Aviv Cinema, Tel Aviv

Exciting Philippine Ballet Company to Dance at Opening of Centre

By a Special Correspondent

THE colourful Philippine Dance Company "Bayanihan" comprising 81 dancers and musicians, which will make its first appearance at the Ein-Gev Festival on Monday evening, will perform at the opening of the International Cultural Centre for Youth in Jerusalem on Tuesday.

The building was designed by Mr. Shmuel Nagler, Mr. Michael Nadler and Mr. Samuel Bixon, all of Tel Aviv.

They also laid out the split-level garden whose southern wall was built several score years ago. This wall has been retained and its yellow-grey colour forms a distinctive feature with the grey-white mass of the building.

Congratulations telegram from the opening of the Centres have been received, among others, from the President of Brazil, the Prime Minister of New Zealand, the Chief Justice of Japan and her Minister of Education, the U.S. Ambassador to Italy, the Indian Ambassador to the U.K., Brazil, Italy and Switzerland, Lord Mountbatten of Burma, the Secretary-General of the Swedish Red Cross, the Chief Rabbi of Rio de Janeiro and the Sheriff of Bournemouth.

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